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6	Attorneys for Defendants	
7	IN THE UNITED STATES DISTRICT COURT	
8	FOR THE DISTRICT OF NEVADA	
9	United States of America.,	
10	Plaintiff,	Case No: 2:23-cv-00127-JCM-DJA
11	riamin,	
12	VS.	
13	Leon W. Lipson, in his capacity as Personal Representative of the Estate of Jean Lipson;	
14	Leon W. Lipson, in his capacity as Trustee of	STIPULATION TO EXTEND TIME TO
15	the Jean Lipson Trust; Nadine Lipson, in her capacity as Trustee of the Jean Lipson Trust;	FILE REPLY TO OPPOSITION TO MOTION FOR SUMMARY JUDGMENT
16	Nadine Lipson, in her capacity as Personal Representative of the Estate of David E. Lipson;	(Second Request)
17	Nadine Lipson, individually,	
18	Defendants.	
19		
20	Pursuant to LR IA 6-1, Plaintiff the United States of America and Defendants Leon W.	
21	Lipson, in his capacity as Personal Representative of the Estate of Jean Lipson and in his capacity as a Trustee of the Jean Lipson Trust, and Nadine Lipson, individually and in her	
22		
23		
24	capacity as Personal Representative of the Estate of David E. Lipson (collectively, the	
25	"Parties"), stipulate and move the Court to extend by one week the deadline for Defendants to	
26	respond to Plaintiff's Opposition to Defendants' Motion for Summary Judgment, which was	
27	filed on May 15, 2024.	
28		

1 This is Defendants' second request for an extension of deadline with respect to the 2 pending summary judgment motion, and it is made before the expiration of the deadline. The 3 Parties seek to extend the deadline for the Defendants to file a reply to opposition to the 4 Defendants' Motion for Summary Judgment. The current deadline for Defendants' reply to the 5 opposition is June 5, 2024, based upon a prior Stipulation and Order [ECF 29]. 6 7 Defendants do not seek this extension to hinder or delay this action. Rather, Defendants 8 seek the extension in good faith. Defendants' counsel has been dealing with an illness since prior to the last extension, and requires additional time to review legal authority cited by 10 Plaintiff in its opposition regarding statute of limitation issue presented in Defendants' Motion 11 for Summary Judgment. One additional week is necessary to allow Defendants prepare a more 12 complete and appropriate response. 13 14 For the above reasons, and for good cause shown, the Parties therefore seek that the 15 current deadline be extended by one week to June 12, 2024. 16 Respectfully submitted this 5th day of June, 2024, 17 David A. Hubbert **ROYAL & MILES LLP** 18 Deputy Assistant Attorney General 19 /s/ Timothy J. Huether /s/ Gregory A. Miles 20 Timothy J. Huether, Esq. Gregory A. Miles, Esq. 21 Trial Attorney, Tax Division Nevada Bar No. 4336 US Department of Justice 1522 W Warm Springs Road 22 PO Box 227 Henderson, NV 89014 23 Washington, DC 20044 Attorneys for Defendants Attorneys for Plaintiff 24 IT IS SO ORDERED: 25 Elles C. Mahan 26 United States District Judge 27 Dated: June 5, 2024 28